## REPORT

Of the Committee of Ways and Means on the petition of William Dixon and James Dixon.

JANUARY 28, 1824.

Read, and ordered to lie upon the table.

The Committee of Ways and Means, to whom was referred the petition of William Dixon and James Dixon,

## REPORT:

That, in the year 1812, William Dixon was a subject of Great Britain, and resided in Liverpool, and James Dixon was a citizen of the United States, residing in Savannah, and at that time were co-partners in trade, the former conducting the business in Liverpool, and the latter at Savannah.

That, in the month of July, 1812, after the repeal of the British Orders in Council, the house of the petitioners in Liverpool, shipped to their house in Savannah, by the ship Thomas Gibbons, on account of the said partnership, a quantity of British merchandise, appraised to the value of twenty-one thousand five hundred and forty-seven pounds seventeen shillings and seven pence sterling.

The petitioners also state, that the said merchandise was the proceeds of United States produce, previously consigned to the petitioners' house in Liverpool, by their house in Savannah, and was less than the share of James Dixon, the American partner, in the funds of the concern then in England; and was intended as a transfer of so much of the funds belonging to the said James Dixon, from England to the United States.

It further appears, that intelligence of the declaration of war by the United States against Great Britain, was received at Liverpool before the departure of the said ship and merchandise; but the petitioners, relying upon the magnanimity of the American Government, and expecting the war to cease when the repeal of the British Orders in Council should be known in the United States, determined to despatch the said ship; that, for this purpose, a British licence, to protect the ship from British capture, was procured, and she sailed from Liver-

pool for Savannah, on the 16th August, 1812; on the 12th October. 1812, she was captured, off Tybee light-house, within a few miles of the land, by the American privateer Atlas. Upon the arrival of the vessel in the harbor of Savannah, she, together with the cargo, was seized by the Collector of the port, and libelled for a violation of the non-importation act. Proceedings were also instituted in behalf of the captors.

It appears that, in the course of these proceedings, a moiety of the property was restored to James Dixon, the American partner, and the other moiety, the supposed share of the British partner, condemned, for a violation of the non-importation law, and distributed pur-

suant to the provisions of the laws of the United States.

The libel in behalf of the captors was dismissed, the vessel and cargo decreed not to be prize of war, and the capture to be conse-

quently illegal.

Upon this case, the petitioners pray a refunditure of so much of the proceeds of the said cargo as was paid into the Treasury of the United States as the share of the Government, amounting to the sum

of \$28,885 95.

By an act of Congress, passed the 2d January, 1813, it is provided, that, in all cases where goods, wares, and merchandise, owned by a citizen of the United States, have been imported into the United States, from Great Britain, and which were shipped on board vessels which departed therefrom, between the 23d June and the 15th September, 1812, wherein it should be proved, to the satisfaction of the Secretary of the Treasury, that the said goods, at the time of the shipment, were, bona fide, owned by a citizen of the United States, and shipped, and did depart from, a British port, between the 23d June and the 15th of September, 1812, the Secretary of the Treasury was authorized to remit such for feiture, uponthe payment of the duties to which the merchandise would have been liable, if it had been legally imported: provided the goods were not purchased after the existence of the war was known.

It does not appear that any application was made to the Secretary of the Treasury in this case, under the above law; and the committee presume, that, as the share of the American partner was restored, the interest of the British subject, in the other moiety, was not embraced by its provisions, and that the Secretary of the Treasury would have

had no authority to grant any remission.

The committee suppose, that this case depends upon the expediency of extending the system of remission to the forfeiture of British property, shipped with a full knowledge of the existence of the war. They have no proof that this shipment was not made on the joint account of the partnership, and they apprehend that the American partner cannot be charged with the loss occasioned by the act of the British shipper.

The object of the remitting acts was merely to enable American citizens to bring to the United States their bona fide property, purchased in England before the knowledge of the war; but it never [44]

designed to extend similar privileges to British subjects; and there is no reason why a British subject, residing in England, should be entitled to greater advantages, in regard to his own interest, because he should happen to be connected in trade with an American citizen. Such a principle, it is believed, would violate the whole spirit and policy of the restrictive system. The committee are not aware that any such case has been relieved.

If there had been a settlement of the affairs of the concern, and it had fallen in debt to the American partner, for which the shipment in question had been made, the case of the petitioners would probably fall within the equity of the act before adverted to; but no such pretension has been proved in this case; and, so far as the committee can derive any information from the petition referred to them, the refunditure, now claimed, is for the mutual benefit and interest of both the American and British partner.

The committee, therefore, recommend the following resolution: Resolved, That the prayer of the petitioners ought not to be granted.

A SECOND PROPERTY OF THE PROPE

